

SOCIALIST REPUBLIC OF VIETNAM
INDEPENDENCE - FREEDOM – HAPPINESS

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ENTERPRISE

Unit Name: Vinh Phuc Infrastructure Development Stock Company
Address: Khai Quang Industrial Park, Vinh Phuc Ward, Phu Tho
Province
Tax code: 2500222004
Tel: 02113 720 945; Fax: 02113 845 944
Stock code: IDV

FINANCIAL REPORT OF THE COMPANY VINH PHUC INFRASTRUCTURE DEVELOPMENT STOCK COMPANY

SECOND QUARTER OF THIS YEAR (01/01/2026-31/03/2026)

FORM INCLUDES:

- | | |
|-----------------------------------|---------------------|
| 1 - Financial statement report | (Form No: B01 – DN) |
| 2 - Business performance results | (Form No: B02 – DN) |
| 3 - Cash flow | (Form No: B03 – DN) |
| 4 - Notes to financial statements | (Form No: B09 – DN) |

Phu Tho, April 20, 2026



FINANCIAL STATEMENT REPORT

As of 31 March 2026

(Unit: VND)

| ITEMS | Code | Note | Ending balance (31/03/2026) | Beginning balance (01/10/2025) |
|--|------------|-------------|--------------------------------|-----------------------------------|
| A. CURRENT ASSETS | 100 | V.A | 120.024.045.498 | 236.350.570.905 |
| I. Cash and cash equivalents | 110 | V.A1 | 15.982.534.896 | 13.738.314.756 |
| 1. Cash | 111 | | 15.982.534.896 | 1.665.563.793 |
| 2. Cash equivalents | 112 | | 0 | 12.072.750.963 |
| II. Short-term financial investments | 120 | V.A2 | 29.890.773.062 | 26.275.039.444 |
| 1. Trading securities | 121 | | 15.922.617.885 | 1.958.627.885 |
| 2. Provisions for devaluation of trading securities (*) | 122 | | (1.071.927.885) | (954.067.885) |
| 3. Held-to-maturity investments | 123 | | 15.040.083.062 | 25.270.479.444 |
| 4. Provision for short-term investments held to maturity (*) | 124 | | 0 | 0 |
| 5. Other short-term investment | 125 | | 0 | 0 |
| 6. Provision for losses on other short-term investments (*) | 126 | | 0 | 0 |
| III. Current accounts receivable | 130 | V.A3 | 39.990.324.756 | 174.152.836.791 |
| 1. Short-term trade receivables | 131 | | 4.852.218.893 | 4.884.753.707 |
| 2. Short-term prepayments to suppliers | 132 | | 32.905.104.999 | 168.914.321.084 |
| 3. Short-term inter-company receivable | 133 | | 0 | 0 |
| 4. Receivable according to the progress of | 134 | | 0 | 0 |
| 5. Other short-term receivables | 135 | | 2.252.250.864 | 373.012.000 |
| 6. Provision for short-term bad debts (*) | 136 | | (19.250.000) | (19.250.000) |
| 7. Shortage of assets waiting for allocation | 137 | | 0 | 0 |
| IV. Inventories | 140 | V.A4 | 71.180.268 | 46.756.066 |
| 1. Inventories | 141 | | 71.180.268 | 46.756.066 |
| 2. Provisions for devaluation of inventories (*) | 142 | | 0 | 0 |
| V. Short-term biological assets | 150 | | 0 | 0 |
| 1. Short-term livestock for single-use production | 151 | | 0 | 0 |
| 2. Short-term seasonal or single-use crops | 152 | | 0 | 0 |
| 3. Provision for short-term biological asset losses (*) | 153 | | 0 | 0 |
| VI. Other current assets | 160 | V.A5 | 34.089.232.516 | 22.137.623.848 |
| 1. Short-term prepaid expenses | 161 | | 164.053.807 | 217.517.618 |
| 2. VAT deductible | 162 | | 33.925.178.709 | 21.920.106.230 |
| 3. Taxes and receivables from the State | 163 | | 0 | 0 |
| 4. Transaction of repurchasing the Government's bonds | 164 | | 0 | 0 |
| 5. Other current assets | 165 | | 0 | 0 |
| B. LONG-TERM ASSETS | 200 | V.B | 1.564.277.815.647 | 1.217.239.930.249 |
| I. Long-term accounts receivable | 210 | V.B1 | 519.539.797.579 | 519.463.109.119 |
| 1. Long-term trade receivables | 211 | | 0 | 0 |
| 2. Long-term prepayments to suppliers | 212 | | 0 | 0 |
| 3. Working capital in affiliates | 213 | | 0 | 0 |
| 4. Long-term inter-company receivable | 214 | | 0 | 0 |
| 5. Other long-term receivable | 215 | | 519.539.797.579 | 519.463.109.119 |
| 6. Provision for long-term bad debts (*) | 216 | | 0 | 0 |
| II. Fixed assets | 220 | V.B2 | 119.212.890.383 | 126.589.447.570 |
| 1. Tangible fixed assets | 221 | | 119.212.890.383 | 126.589.447.570 |
| - Historical costs | 222 | | 191.522.926.878 | 191.291.846.798 |
| - Accumulated depreciation | 223 | | (72.310.036.495) | (64.702.399.228) |
| 2. Financial leasehold assets | 224 | | 0 | 0 |

| | | | | |
|---|------------|------|--------------------------|--------------------------|
| - Historical costs | 225 | | 0 | 0 |
| - Accumulated depreciation (*) | 226 | | 0 | 0 |
| 3. Intangible fixed asset | 227 | | 0 | 0 |
| - Historical costs | 228 | | 0 | 0 |
| - Accumulated depreciation (*) | 229 | | 0 | 0 |
| III. Long-Term Biological Assets | 230 | | 0 | 0 |
| 1. Livestock for periodic production | 231 | | 0 | 0 |
| a) Livestock for periodic production not yet at maturity | 232 | | 0 | 0 |
| b) Livestock for periodic production reaching maturity | 233 | | 0 | 0 |
| - Historical costs | 234 | | 0 | 0 |
| - Accumulated depreciation (*) | 235 | | 0 | 0 |
| 2. Long-term one-time production livestock | 236 | | 0 | 0 |
| 3. Seasonal or one-time production crops | 237 | | 0 | 0 |
| 4. Provision for long-term biological asset losses (*) | 238 | | 0 | 0 |
| IV. Investment property | 240 | V.B4 | 55.699.933.958 | 54.002.715.894 |
| - Historical costs | 241 | | 55.699.933.958 | 54.002.715.894 |
| - Accumulated depreciation | 242 | | 0 | 0 |
| V. Long-term assets in progress | 250 | V.B5 | 476.420.724.014 | 172.714.905.565 |
| 1. Long-term work in progress | 251 | | 0 | 0 |
| 2. Construction in progress | 252 | | 476.420.724.014 | 172.714.905.565 |
| VI. Long-term financial investments | 260 | V.B6 | 361.428.858.098 | 311.662.640.129 |
| 1. Investments in subsidiaries | 261 | | 67.326.000.000 | 67.326.000.000 |
| 2. Investments in associates and joint ventures | 262 | | 2.000.000.000 | 2.000.000.000 |
| 3. Investments, capital contribution in other entities | 263 | | 245.168.626.746 | 245.168.626.746 |
| 4. Provision for long-term financial investments | 264 | | (4.200.866.930) | (2.831.986.617) |
| 5. Held-to-maturity investments | 265 | | 51.135.098.282 | 0 |
| 6. Provision for long-term investments held to maturity (*) | 266 | | 0 | 0 |
| VII. Other long-term assets | 270 | | 31.975.611.615 | 32.807.111.972 |
| 1. Long-term prepaid expenses | 271 | | 31.975.611.615 | 32.807.111.972 |
| 2. Deferred income tax assets | 272 | | 0 | 0 |
| 3. Long-term equipment, materials, spare parts | 273 | | 0 | 0 |
| 4. Other long-term assets | 274 | | 0 | 0 |
| TOTAL ASSETS (280 = 100 + 200) | 280 | | 1.684.301.861.145 | 1.453.590.501.154 |
| C. LIABILITIES | 300 | V.C | 850.369.988.256 | 655.404.636.074 |
| I. Current liabilities | 310 | V.C1 | 395.557.064.361 | 208.272.601.354 |
| 1. Short-term trade payables | 311 | | 67.835.288.244 | 5.830.514.325 |
| 2. Short-term advances from customers | 312 | | 0 | 0 |
| 3. Dividends and profits must be paid. | 313 | | 48.565.350 | 43.273.850 |
| 4. Statutory obligations | 314 | | 3.553.336.464 | 1.977.398.372 |
| 5. Payable to employees | 315 | | 1.361.472.370 | 3.733.798.435 |
| 6. Short-term accrued expenses | 316 | | 3.719.985.059 | 2.989.673.268 |
| 7. Short-term inter-company payable | 317 | | 0 | 0 |
| 8. Payable according to the progress of | 318 | | 0 | 0 |
| 9. Short-term unrealized revenue | 319 | | 14.550.771.173 | 14.007.823.137 |
| 10. Other short-term payables | 320 | | 118.311.533.282 | 11.914.802.502 |
| 11. Short-term loans and finance lease liabilities | 321 | | 184.916.742.176 | 157.015.391.000 |
| 12. Provision for current liabilities | 322 | | 0 | 0 |
| 13. Bonus and welfare funds | 323 | | 1.259.370.243 | 10.759.926.465 |
| 14. Price stabilization fund | 324 | | 0 | 0 |
| 15. Transaction of repurchasing the Government's bonds | 325 | | 0 | 0 |
| II. Long-term liabilities | 330 | V.C2 | 454.812.923.895 | 447.132.034.720 |
| 1. Long-term trade payables | 331 | | 0 | 0 |
| 2. Long-term prepayments from customers | 332 | | 0 | 0 |
| 3. Taxes and other long-term payments to the State. | 333 | | 0 | 0 |

| | | | | |
|---|------------|------------|--------------------------|--------------------------|
| 4. Long-term accrued expenses | 334 | | 0 | 0 |
| 5. Inter-company payable on working capital | 335 | | 0 | 0 |
| 6. Long-term inter-company payable | 336 | | 0 | 0 |
| 7. Long-term unrealized revenue | 337 | | 293.088.923.895 | 285.269.800.581 |
| 8. Other long-term payable | 338 | | 0 | 0 |
| 9. Long-term borrowings and finance lease liabilities | 339 | | 161.724.000.000 | 161.862.234.139 |
| 10. Transferable bonds | 340 | | 0 | 0 |
| 11. Preferred shares | 341 | | 0 | 0 |
| 12. Deferred income tax payable | 342 | | 0 | 0 |
| 13. Provision for long-term liabilities | 343 | | 0 | 0 |
| 14. Scientific and technological development fund | 344 | | 0 | 0 |
| D. OWNER'S EQUITY | 400 | V.D | 833.931.872.889 | 798.185.865.080 |
| 1. Owner's contribution capital | 411 | | 412.367.770.000 | 412.367.770.000 |
| - Common shares with voting rights | 411a | | 412.367.770.000 | 412.367.770.000 |
| - Preferred stock | 411b | | 0 | 0 |
| 2. Capital surplus | 412 | | (11.000.000) | (11.000.000) |
| 3. Option on converting shares | 413 | | 0 | 0 |
| 4. Owner's other capital | 414 | | 61.851.040.000 | 0 |
| 5. Shares repurchased from oneself (*) | 415 | | 0 | 0 |
| 6. Differences on asset revaluation | 416 | | 0 | 0 |
| 7. Foreign exchange rate differences | 417 | | 0 | 0 |
| 8. Business promotion fund | 418 | | 88.678.274.479 | 88.678.274.479 |
| 9. Other funds | 419 | | 0 | 0 |
| 10. Retained profit after tax | 420 | | 271.045.788.410 | 297.150.820.601 |
| - Retained profit after tax accumulated to the end of previous period | 420a | | 194.063.003.601 | 224.755.875.145 |
| - Retained profit after tax of the current period | 420b | | 76.982.784.809 | 72.394.945.456 |
| TOTAL CAPITAL SOURCES (440 = 300 + 400) | 440 | | 1.684.301.861.145 | 1.453.590.501.154 |

Prepared by
(Signature, full name)



Phung Thi Chung Thuy

Chief Accountant
(Signature, full name)



Nguyen Thi Hoan

Approve, April 20, 2026
General Director
(Signature, full name, seal)



Nguyen Ngoc Lan

INCOME STATEMENT

Accounting period from January 1, 2026 to March 31, 2026

| ITEMS | Code | Note | Quarter II | | Accumulated from beginning to end of period | |
|---|------|------|----------------|----------------|---|--|
| | | | Current year | Previous year | Current year (01/10/2025 to 31/03/2026) | Previous year (01/10/2024 to 31/03/2025) |
| | | | | | | |
| 1. Revenue from sale of goods and rendering of services | 01 | E2.1 | 17.578.097.971 | 14.852.137.985 | 40.953.382.975 | 32.206.114.601 |
| 2. Revenue deductions | 02 | | | | | |
| 3. Net revenue from sale of goods and rendering of services (10=01-02) | 10 | | 17.578.097.971 | 14.852.137.985 | 40.953.382.975 | 32.206.114.601 |
| 4. Cost of goods sold and services rendered | 11 | E2.4 | 6.515.588.463 | 6.106.030.100 | 13.861.805.744 | 12.253.576.469 |
| 5. Gross profit from sale of goods and rendering of services (20=10-11) | 20 | | 11.062.509.508 | 8.746.107.885 | 27.091.577.231 | 19.952.538.132 |
| 6. Profit/loss from the sale and liquidation of investment properties | 21 | | | | | |
| 7. Finance income | 22 | E2.5 | 46.394.913.583 | 1.271.152.494 | 66.157.048.280 | 39.217.029.812 |
| 8. Finance expenses | 23 | E2.6 | 3.500.101.639 | 1.393.881.511 | 4.974.923.522 | 3.960.940.617 |
| In which: Borrowing costs | 24 | | 1.612.099.126 | 2.220.541.761 | 3.156.201.009 | 4.355.080.867 |
| 9. Selling expenses | 25 | | 44.318.409 | 44.318.409 | 88.636.818 | 88.636.818 |
| 10. General and administrative expenses | 26 | | 4.439.396.464 | 4.326.308.839 | 8.272.844.471 | 8.056.926.851 |
| 11. Operating (loss)/profit ({30 = 20 + 21 + 22 – (23 + 25 + 26)}) | 30 | | 49.473.606.579 | 4.252.751.620 | 79.912.220.700 | 47.063.063.658 |
| 12. Other income | 31 | | 170.904.548 | 285.900.008 | 359.150.003 | 998.585.775 |
| 13. Other expenses | 32 | | (156.472.675) | 18.726.430 | (156.472.675) | 38.995.749 |
| 14. Other profit | 40 | | 327.377.223 | 267.173.578 | 515.622.678 | 959.590.026 |
| 15. Accounting (loss)/profit before tax ((50 = 30 + 40)) | 50 | | 49.800.983.802 | 4.519.925.198 | 80.427.843.378 | 48.022.653.684 |
| 16. Current corporate income tax expense | 51 | E2.8 | 1.033.337.997 | 1.073.076.280 | 3.445.058.569 | 4.371.771.390 |

CASH FLOW STATEMENT

(Under indirect method)

Accounting period from January 1, 2026 to March 31, 2026

(Unit: VND)

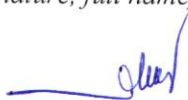
| ITEMS | Code | Accumulated from beginning to end of period | |
|---|-----------|---|--|
| | | Current year (01/10/2025 to 31/03/2026) | Previous year (01/10/2024 to 31/03/2025) |
| I. Cash flows from operating activities | | | |
| 1. Profit before tax | 01 | 80.427.843.378 | 48.022.653.684 |
| 2. Adjustments | | 0 | 0 |
| - Depreciation of fixed assets and investment property | 02 | 7.607.637.267 | 5.785.546.041 |
| - Provisions | 03 | 1.486.740.313 | (414.140.250) |
| - Profit and loss from investment and financing activities | 05 | (65.733.850.280) | (31.088.914.101) |
| - Borrowing costs | 06 | 3.156.201.009 | 4.355.080.867 |
| - Others | 07 | 0 | 0 |
| 3. Profit from operating activities before changes in working capital | 08 | 26.944.571.687 | 26.660.226.241 |
| - Increase/ decrease of accounts receivable | 09 | 121.750.354.714 | (63.885.836.364) |
| - Increase/ decrease of inventories | 10 | (24.424.202) | (3.458.314) |
| - Increase/ decrease of accounts payable | 11 | 15.555.399.776 | 105.683.908.019 |
| - Increase/ decrease of deferred expenses | 12 | 884.964.168 | 1.003.210.998 |
| - Increase/ decrease of trading securities | 13 | (13.963.990.000) | 2.928.905.565 |
| - Borrowing costs paid | 14 | (3.195.417.049) | (5.697.861.324) |
| - Corporate income tax already paid | 15 | (1.308.092.569) | (1.145.532.244) |
| - Other gains | 16 | 0 | 0 |
| - Other disbursements | 17 | (9.500.556.222) | (9.783.944.756) |
| Net cash flows from operating activities | 20 | 137.142.810.303 | 55.759.617.821 |
| II. Cash flows from investing activities | | | |
| 1. Purchases and construction of fixed assets and other long-term assets | 21 | (146.584.474.962) | (170.471.230.423) |
| 2. Gains from disposal and liquidation of fixed assets and other long-term assets | 22 | 0 | 0 |
| 3. Loans given and purchases of debt instruments of other entities | 23 | (191.628.456.891) | (95.334.417.550) |
| 4. Recovery of loan given and disposal of debt instruments of other entities | 24 | 150.723.754.991 | 154.234.417.550 |
| 5. Investments in other entities | 25 | 0 | 0 |
| 6. Withdrawals of investments in other entities | 26 | 0 | 0 |
| 7. Receipts of loans given, dividends and profit shared | 27 | 66.064.246.662 | 32.172.668.709 |
| Net cash flows from investing activities | 30 | (121.424.930.200) | (79.398.561.714) |
| III. Cash flows from financing activities | | | |
| 1. Gains from stock issuance and capital contributions from shareholders | 31 | 0 | 0 |
| 2. Payment of capital contributions to owners, repurchase of issued shares | 32 | 0 | 0 |
| 3. Proceeds from borrowings | 33 | 67.911.351.176 | 111.700.000.000 |
| 4. Repayment of principal | 34 | (40.148.234.139) | (57.360.000.000) |
| 5. Repayment of finance lease principal | 35 | 0 | 0 |
| 6. Dividends and profit shared to the owners | 36 | (41.236.777.000) | (53.787.577.500) |
| Net cash flows from financial activities | 40 | (13.473.659.963) | 552.422.500 |
| Net cash flows during the year (50=20+30+40) | 50 | 2.244.220.140 | (23.086.521.393) |
| Beginning cash and cash equivalents | 60 | 13.738.314.756 | 45.611.691.756 |
| Effects of fluctuations in foreign exchange rates | 61 | 0 | 0 |
| Ending cash and cash equivalents (70=50+60+61) | 70 | 15.982.534.896 | 22.525.170.363 |

Prepared by
(Signature, full name)



Phung Thi Chung Thuy

Chief Accountant
(Signature, full name)



Nguyen Thi Hoan

Approve, April 20, 2026

General Director
(Signature, full name, seal)



Nguyen Ngoc Lan



Some indicators to evaluate the general financial status and business performance

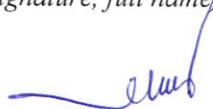
| ITEMS | Unit | Accounting period from January 1, 2026 to March 31, 2026 | Cumulative (01/10/2025-31/03/2026) | Ghi chú |
|---|------|--|------------------------------------|---------|
| Asset structure and capital structure | | | | |
| <i>Asset structure</i> | | | | |
| Long-term assets/Total assets | % | 92,87 | 92,87 | |
| Short-term assets/Total assets | % | 7,13 | 7,13 | |
| <i>Capital structure</i> | | | | |
| Liabilities/Total capital | % | 50,49 | 50,49 | |
| Owner's equity/Total capital | % | 49,51 | 49,51 | |
| Solvency | | | | |
| Current payment capacity | Lần | 0,14 | 0,14 | |
| Maturity payment capacity | Lần | 0,30 | 0,30 | |
| Quick payment capacity | Lần | 0,02 | 0,02 | |
| RATE OF PROFIT | | | | |
| <i>Profit margin on revenue</i> | | | | |
| Pre-tax profit margin on net revenue | % | 283,31 | 196,39 | |
| After-tax profit margin on net revenue | % | 277,43 | 187,98 | |
| <i>Profit margin on total assets</i> | | | | |
| Pre-tax profit margin on total assets | % | 2,96 | 4,78 | |
| After-tax profit margin on total assets | % | 2,90 | 4,57 | |
| <i>Return on equity after-tax profit margin</i> | % | 5,85 | 9,23 | |

Prepared by
(Signature, full name)



Phung Thi Chung Thuy

Chief Accountant
(Signature, full name)



Nguyen Thi Hoan

Approve, April 20, 2026

General Director

(Signature, full name, seal)



Nguyen Ngoc Lan

NOTES TO THE FINANCIAL STATEMENTS*Accounting period from January 1, 2026 to March 31, 2026***I. Operational characteristics of the enterprise****1. General overview**

Vinh Phuc Infrastructure Development Joint Stock Company (hereinafter referred to as "the Company") operates under its initial business registration certificate No. 1903000030 issued by the Department of Planning and Investment of Vinh Phuc province on June 16, 2003, amended for the 31st time on April 15, 2026, with enterprise code 2500222004 issued by the Department of Finance of Phu Tho province, with a total charter capital of VND 474,218,810,000.

The company is headquartered at: Khai Quang Industrial Park, Vinh PHuc Ward, Phu Tho Province, Vietnam.

Currently the legal representative is Mrs. Nguyen Ngoc Lan, title of General Director.

2. Business industry

2.1 - Real estate business, land use rights owned by the owner, user or lessee.

Details:

- Investment in construction and business of infrastructure of industrial zones, clusters, urban areas, housing.

- Real estate business.

- Warehouse, office, parking lot rental

- House and House rental for business purposes

2.2 Treatment and disposal of hazardous waste

2.3 Collection of hazardous waste

2.4 Scrap recycling

2.5 Pollution treatment and other waste management activities

2.6 Other specialized wholesale not elsewhere classified

2.7 Quarrying of stone, sand, gravel, clay

2.8 Production of iron, steel, cast iron

2.9 Production of non-ferrous metals except gold and metals prohibited from trading

2.10 Installation of industrial machinery and equipment

2.11 Repair of electrical equipment

2.12 Maintenance and repair of automobiles and other motor vehicles

2.13 Loading and unloading of goods

2.14 Financial support services not elsewhere classified

2.15 Production of plastic products

2.16 Collection of non-hazardous waste

2.17 Treatment and disposal of non-hazardous waste

2.18 Architectural and engineering activities and related technical consultancy

2.19 Specialised design activities

2.20 Short-term accommodation services

2.21 Restaurants and mobile food service activities

2.22 Road freight transport

2.23 Wholesale of solid, liquid and gaseous fuels and related products

2.24 Wholesale of computers, peripheral equipment and software

2.25 Industrial cleaning and specialised works

2.26 Wholesale of electronic and telecommunications equipment and components

2.27 Construction of other civil engineering works

2.28 Wholesale of agricultural machinery, equipment and spare parts

2.29 Wholesale of other machinery, equipment and spare parts

2.30 Construction of roads

2.31 Construction of hydraulic works

- 2.32 Landscape care and maintenance services
- 2.33 Growing of vegetables, beans and flowers
- 2.34 Growing of other perennial plants
- 2.35 Sale wholesale of agricultural and forestry raw materials (except wood, bamboo and rattan) and live animals
- 2.36 Retail sale of other new goods in specialized stores
- 2.37 Drainage and wastewater treatment
- 2.38 Operation of amusement parks and theme parks

3. Characteristics of business operations during the fiscal year that affect financial statements

The fiscal year begins on October 1 and ends on September 30 of the following year.

II - Accounting period, currency used in accounting

- 1- Accounting period according to the fiscal year starts from: October 01, 2025, ends on September 30, 2026
- 2- Currency used in accounting: The Vietnamese Dong (Dong) is used as the currency for recording accounting entries.

III - Applicable accounting standards and regimes

1- Applicable accounting regime:

The company applies the Vietnamese accounting standards and enterprise accounting system issued under Circular 99/2025/TT-BTC dated October 27, 2025, replacing Circular 200/2014/TT-BTC dated December 22, 2014, and other circulars guiding the implementation of accounting standards issued by the Ministry of Finance in the preparation and presentation of financial statements.

2- Applicable accounting form: general journal on Amis.vn accounting software

IV - Applicable accounting policies

1- Principles for recording cash and cash equivalents

- Cash and cash equivalents: Including cash on hand and bank deposits (non-term deposits).
- Cash equivalents include time deposits and short-term investments with an original term of no more than three months from the date of investment, which are highly liquid, easily convertible into specific amounts of cash, and do not carry significant conversion risk

2- Principles of recording inventories

- Method of calculating the cost of goods sold: Weighted average monthly cost
- Method of accounting for inventories: Regular declaration method.

3- Principles of recording and depreciating fixed assets and investment real estate

- Tangible fixed assets are presented at original cost and accumulated depreciation. The original cost of tangible fixed assets includes the purchase price and all other costs directly related to putting the fixed assets into a state of readiness for use.
- Method of depreciation of tangible, intangible and finance leased fixed assets: According to the straight-line method based on the estimated useful life in accordance with the provisions of Circular 45/2013/TT-BTC dated April 25, 2013 of the Minister of Finance.

The specific depreciation period is as follows:

| Fixed assets group | Time of use (years) |
|--------------------------|---------------------|
| Buildings and structures | 6 - 35 |
| Machinery and equipment | 6 - 8 |
| Means of transportation | 7 - 10 |
| Office equipment | 3 - 10 |

4- Principles of recording and depreciating investment real estate

- Investment real estate includes land use rights, factories, and structures held by the company primarily for lease.

The original cost of investment real estate includes the purchase price and construction costs directly related to the formation of the asset.

The original cost of self-built investment real estate is the final settlement value of the project and other directly related costs.

5- Principles of recording financial investments.

- Investments in subsidiaries are consolidated into the parent company's financial statements.

| Company Name | Address | Ownership Percentage | Voting Percentage | Main Activities |
|----------------------------------|---|----------------------|-------------------|---|
| VPID Ha Nam One Member Co., Ltd. | D5 Street, Chau Son Industrial Park, Chau Son Ward, Ninh Binh Province, Vietnam | 100% | 100% | Investment in construction and business of industrial park infrastructure |

| | | | | |
|---|---|--------|--------|--|
| VPID Vinh Phuc Joint Stock Company | Khai Quang Industrial Park, Vinh Phuc Ward, Phu Tho Province, Vietnam | 51,22% | 51,22% | Electricity transmission and distribution |
| Song Lo Construction One Member Co., Ltd. | Khai Quang Industrial Park, Vinh Phuc Ward, Phu Tho Province, Vietnam | 100% | 100% | Construction and completion of construction projects |

- Investments in associates

| <i>Company Name</i> | <i>Address</i> | <i>Ownership Percentage</i> | <i>Voting Percentage</i> | <i>Main Activities</i> |
|---|--|-----------------------------|--------------------------|---|
| VL Development Investment Joint Stock Company | Chau Son Ward, Ninh Binh Province, Vietnam | 20% | 20% | Investment in construction and business of industrial park infrastructure |

- Short-term financial investments including commercial securities and other short-term financial investments of the company, short-term financial investments are recorded at the original price, excluding provisions.

- Long-term financial investments: Including long-term stock investments at the original price, divided profits are accounted for in income on the statement of business results.

- Short-term and long-term investment price reduction provisioning method: implemented at the end of the reporting period

6- Principles of recording capitalization of borrowing costs

- Principles of recording borrowing costs: Interest on loans of any project is recorded in that project (capitalized) to form fixed assets

- Capitalization rate is used to determine the borrowing costs capitalized in the period

7- Principles of recording and capitalizing other expenses

- Prepaid expenses

- Other expenses

- Method of allocating prepaid expenses: Business establishment costs in the first years without revenue are allocated for 36 months from the time the enterprise starts production and business activities with revenue.

8- Principles of recording payable expenses:

Accrued expenses include amounts payable for goods and services that the Company has received from sellers or provided to buyers during the reporting period but has not actually paid due to the lack of invoices or insufficient accounting records. These are recorded as production and business expenses of the reporting period, such as: interest expense on loans; provisions for construction projects, etc.

9- Principles of recording equity:

- Principles of recording owner's investment capital: is the total number of shares multiplied by the par value.

- Principles for recording undistributed profits: Setting up funds, paying dividends, increasing charter capital according to the resolution of the annual general meeting of shareholders.

10- Principles and methods for recording revenue:

Revenue from subleasing land:

For revenue from subleasing land and infrastructure, the Company records revenue within the secondary enterprise fence (including compensation for site clearance and leveling fees) once upon handing over the site according to the fee rate within the fence and the fee for using infrastructure outside the fence as stipulated in each signed contract, the fee for using outside the fence is evenly distributed over the entire lease term.

Revenue from providing infrastructure management services: is recorded annually and the payment time is specified in each contract.

Revenue from industrial wastewater collection and treatment services: is calculated by multiplying 80%-100% of the amount of water used in industry and daily life consumed by the water supply company by the unit price stated in each contract.

- **Financial revenue:** Interest on the balance of the bank, short-term and long-term financial investment interest, dividends, etc.

- **Construction contract revenue:**

11- Principles and methods of recording financial expenses: Interest expenses, stock expenses, provisions, etc.

12- Principles and methods of recording current corporate income tax expenses

Record corporate income tax expense according to current regulations 20%

13- Other accounting principles and methods.

Other taxes and fees shall be implemented in accordance with the current tax and fee regulations of the State.

V. Additional information for items presented in the statement of financial position:

ASSETS

| | | | Ending balance (31/03/2026) | Beginning balance (01/10/2025) |
|--|------------------|-----------------------|--|---|
| A- CURRENT ASSETS | | | 120.024.045.498 | 236.350.570.905 |
| 1 - Cash and cash equivalents | | | 15.982.534.896 | 13.738.314.756 |
| - Cash | | | 204.490.162 | 95.713.236 |
| - Bank deposit | | | 15.778.044.734 | 1.569.850.557 |
| - Cash equivalents | | | 0 | 12.072.750.963 |
| 2 - Short-term financial investments | | | 29.890.773.062 | 26.275.039.444 |
| | | | Ending balance (31/03/2026) | Beginning balance (01/10/2025) |
| 2.1. Trading securities | Quantity | Value | Quantity | Value |
| Stocks | 1.426.400 | 15.922.617.885 | 346.400 | 1.958.627.885 |
| Thanh Dat Investment and Development Joint Stock Company | 70.000 | 1.065.000.000 | 0 | 0 |
| VIETNAM PHARMACEUTICALS JOINT STOCK COMPANY | 20.000 | 121.490.000 | 0 | 0 |
| Lilama Joint Stock Company 45.3 (L43) | 346.400 | 1.958.627.885 | 346.400 | 1.958.627.885 |
| Vietnam Maritime Commercial Joint Stock Bank | 510.000 | 6.043.000.000 | 0 | 0 |
| Orient Commercial Joint Stock Bank | 130.000 | 1.425.500.000 | 0 | 0 |
| Saigon - Hanoi Commercial Joint Stock Bank (SHB) | 350.000 | 5.309.000.000 | 0 | 0 |
| 2.2. Provisions and other investments | | 13.968.155.177 | | 24.316.411.559 |
| - Provisions for devaluation of trading securities | | (1.071.927.885) | 0 | (954.067.885) |
| - Investments held until maturity | | 15.040.083.062 | 0 | 25.270.479.444 |
| | | | Ending balance (31/03/2026) | Beginning balance (01/10/2025) |
| 3 - Current accounts receivable | | | 39.990.324.756 | 174.152.836.791 |
| 3.1 - Short-term trade receivables | | | 4.852.218.893 | 4.884.753.707 |
| - Haesung Vina Limited Liability Company | | | 102.731.200 | 69.273.600 |
| - Thien My One Member Limited Liability Company | | | 83.462.400 | 107.321.760 |
| - BHFLEX Vina Limited Liability Company | | | 2.616.431.593 | 2.861.647.639 |
| - Other objects | | | 2.049.593.700 | 1.846.510.708 |
| 3.2 - Short-term prepayments to suppliers | | | 32.905.104.999 | 168.914.321.084 |
| - Vinh Phuc Urban Development Construction Joint Stock Company | | | 972.550.000 | 972.550.000 |
| - Investment and Construction Joint Stock Company No. 18 | | | 76.964.715.909 | 133.291.567.399 |
| - Hiep Thanh Company Limited | | | 0 | 7.759.188.422 |
| - Other objects | | | (45.032.160.910) | 26.891.015.263 |
| 3.3 - Receivable on short-term loans | | | 0 | 0 |
| 3.4 - Other short-term receivables | | | 2.252.250.864 | 373.012.000 |
| - Other receivables | | | 881.174.374 | 17.000.000 |
| - Advance receivables | | | 1.371.076.490 | 356.012.000 |
| 3.5 - Provision for short-term bad debts | | | (19.250.000) | (19.250.000) |
| 4 - Inventories | | | 71.180.268 | 46.756.066 |
| - Raw materials, materials | | | 71.180.268 | 46.756.066 |
| 5 - Other current assets | | | 34.089.232.516 | 22.137.623.848 |
| - Short-term prepaid expenses | | | 164.053.807 | 217.517.618 |
| - VAT deductible | | | 33.925.178.709 | 21.920.106.230 |
| - Taxes and receivables from the State | | | 0 | 0 |

| | | | | | | Ending balance (31/03/2026) | Beginning balance (01/10/2025) |
|--|-----------------------------|----------------------------|----------------------------|---------------------|--------------------|--------------------------------|-----------------------------------|
| B - LONG-TERM ASSETS | | | | | | 1.564.277.815.647 | 1.217.239.930.249 |
| 1- Long-term accounts receivable | | | | | | 519.539.797.579 | 519.463.109.119 |
| 1.1. Other long-term receivable (Land clearance compensation) | | | | | | 514.920.669.913 | 514.686.922.030 |
| 1.2. Receivables for deductible raw land rent | | | | | | 4.619.127.666 | 4.776.187.089 |
| 2- Fixed assets | | | | | | 119.212.890.383 | 126.589.447.570 |
| 2.1. Tangible Fixed Assets | | | | | | | |
| Item | Buildings and structures | Machinery and equipment | Means of transportation | Office equipment | Other fixed assets | Total | |
| Original cost | | | | | | | |
| Beginning balance | 122.109.512.038 | 53.055.892.628 | 15.496.486.876 | 629.955.256 | 0 | 191.291.846.798 | |
| - Buy within the year | 0 | 231.080.080 | 0 | 0 | 0 | 231.080.080 | |
| - Basic construction investment completed | 0 | 0 | 0 | 0 | 0 | 0 | |
| - Other increases | 0 | 0 | 0 | 0 | 0 | 0 | |
| - Liquidation, sale, other reduction | 0 | 0 | 0 | 0 | 0 | 0 | |
| Ending balance | 122.109.512.038 | 53.286.972.708 | 15.496.486.876 | 629.955.256 | 0 | 191.522.926.878 | |
| Accumulated depreciation | | | | | | | |
| Beginning balance | 43.894.160.766 | 10.312.694.449 | 10.076.035.919 | 419.508.094 | 0 | 64.702.399.228 | |
| - Depreciation for the year | 4.268.571.692 | 2.690.750.959 | 601.400.537 | 46.914.079 | 0 | 7.607.637.267 | |
| - Liquidation sale | 0 | 0 | 0 | 0 | 0 | 0 | |
| - Other discounts | 0 | 0 | 0 | 0 | 0 | 0 | |
| Ending balance | 48.162.732.458 | 13.003.445.408 | 10.677.436.456 | 466.422.173 | 0 | 72.310.036.495 | |
| Residual value of fixed assets | | | | | | | |
| - On New Year's Day | 78.215.351.272 | 42.743.198.179 | 5.420.450.957 | 210.447.162 | 0 | 126.589.447.570 | |
| - At the end of the year | 73.946.779.580 | 40.283.527.300 | 4.819.050.420 | 163.533.083 | 0 | 119.212.890.383 | |
| - Remaining value at the end of the year of Tangible Fixed Assets used as mortgages, pledges, and guarantees for loans | | | | | | | |
| - Original price of Fixed Assets at the end of the year that have been fully depreciated but are still in use | | | | | | 16.954.183.626 | 14.140.857.717 |
| - Original price of Fixed Assets at the end of the year awaiting liquidation | | | | | | 0 | 0 |
| 2.2. Investment properties | | | | | | 55.699.933.958 | 54.002.715.894 |

| | Ending balance (31/03/2026) | Beginning balance (01/10/2025) |
|---|--------------------------------|-----------------------------------|
| 4 - Long-term assets in progress | 476.420.724.014 | 172.714.905.565 |
| 4.1. Long-term work in progress | 0 | 0 |
| 4.2. Construction in progress | 476.420.724.014 | 172.714.905.565 |
| + Cost of Song Lo II industrial park project | 302.172.261.452 | 167.937.652.246 |
| + Led lighting system in Khai Quang industrial park | 241.578.488 | 241.578.488 |
| + Pipeline system TN5, QH and T12 Khai Quang Industrial Park | 277.774.999 | 277.774.999 |
| + Leveling the land lot of Khai Quang industrial park service (old office) | 1.224.185.885 | 991.700.470 |
| + Compensation for site clearance in Khai Quang industrial park | 2.290.219.027 | 2.290.219.027 |
| + Investment cost for construction of Lot CN17 of Khai Quang Industrial Park | 10.225.469.466 | 871.672.285 |
| + Investment costs for the construction of Lot CN18 of Khai Quang industrial park | 54.308.050 | 54.308.050 |
| + Investment real estate | 159.049.641.631 | 0 |
| + Khai Quang Wastewater Storage Battery System | 835.285.016 | 0 |
| + Other construction investment expenses | 50.000.000 | 50.000.000 |
| 5- Long-term financial investments | 361.428.858.098 | 311.662.640.129 |
| 5.1 - Investments in subsidiaries | 67.326.000.000 | 67.326.000.000 |
| VPID Ha Nam One Member Co., Ltd | 45.000.000.000 | 45.000.000.000 |
| VPID Vinh Phuc Joint Stock Company | 4.326.000.000 | 4.326.000.000 |
| Song Lo Construction One Member Co., Ltd | 18.000.000.000 | 18.000.000.000 |
| 5.2 - Investments in associates and joint ventures | 2.000.000.000 | 2.000.000.000 |
| VL Development Investment Joint Stock Company | 2.000.000.000 | 2.000.000.000 |
| 5.3 - Investments, capital contribution in other entities | 245.168.626.746 | 245.168.626.746 |
| Trung Thu Hydropower Joint Stock Company | 38.128.350.000 | 38.128.350.000 |
| Investment and Construction Joint Stock Company No. 18 | 30.300.471.260 | 30.300.471.260 |
| Trung Anh Joint Stock Company | 48.000.000.000 | 48.000.000.000 |
| Dong Van III Industrial Park Infrastructure Development Investment Joint Stock Company, Ha Nam Province | 92.039.805.486 | 92.039.805.486 |
| Hoang Thanh Du Long Industrial Park Investment Joint Stock Company | 36.700.000.000 | 36.700.000.000 |
| 5.4 - Provision for long-term financial investments | (4.200.866.930) | (2.831.986.617) |
| 5.5 Held-to-maturity investments | 51.135.098.282 | 0 |
| 6 - Other long-term assets | 31.975.611.615 | 32.807.111.972 |

| CAPITAL SOURCES | Ending balance (31/03/2026) | Beginning balance (01/10/2025) |
|--|--------------------------------|-----------------------------------|
| C - LIABILITIES | 850.369.988.256 | 655.404.636.074 |
| 1 - Current liabilities | 395.557.064.361 | 208.272.601.354 |
| 1.1. Short-term trade payables | 67.835.288.244 | 5.830.514.325 |
| * Vinh Phuc Power Company - Branch of Northern Power Corporation | 132.623.276 | 167.937.043 |
| * KOASTAL ECO INDUSTRIES Co., Ltd. | 5.720.916.697 | 0 |
| * Yoshiken Vietnam Technology Joint Stock Company | 1.265.185 | 1.265.185 |
| * Other objects | 61.980.483.086 | 5.661.312.097 |
| 1.2. Short-term advances from customers | 0 | 0 |
| 1.3. Taxes and payables to State budget | 3.553.336.464 | 1.977.398.372 |
| * VAT tax | 0 | 0 |
| * Corporate income tax | 3.445.058.569 | 1.308.092.569 |
| * Personal income tax | 108.277.895 | 247.570.591 |
| * Other tax | 0 | 421.735.212 |
| 1.4. Payable to employees | 1.361.472.370 | 3.733.798.435 |
| 1.5. Dividends and profits must be paid. | 48.565.350 | 43.273.850 |
| 1.6. Short-term accrued expenses | 3.719.985.059 | 2.989.673.268 |
| 1.7. Short-term unrealized revenue | 14.550.771.173 | 14.007.823.137 |
| 1.8. Other short-term payables | 118.311.533.282 | 11.914.802.502 |
| 1.9. Short-term loans and finance lease liabilities | 184.916.742.176 | 157.015.391.000 |
| 1.10. Bonus and welfare funds | 1.259.370.243 | 10.759.926.465 |
| * Welfare Foundation | 1.259.370.243 | 4.253.370.243 |
| * Reward Fund | 0 | 6.506.556.222 |
| 2 - Long-term liabilities | 454.812.923.895 | 447.132.034.720 |
| 1. Long-term trade payables | 0 | 0 |
| 2. Long-term prepayments from customers | 0 | 0 |
| 3. Taxes and other long-term payments to the State. | 0 | 0 |
| 4. Long-term accrued expenses | 0 | 0 |
| 5. Inter-company payable on working capital | 0 | 0 |
| 6. Long-term inter-company payable | 0 | 0 |
| 7. Long-term unrealized revenue | 293.088.923.895 | 285.269.800.581 |
| 8. Other long-term payable | 0 | 0 |
| 9. Long-term borrowings and finance lease liabilities | 161.724.000.000 | 161.862.234.139 |
| 10. Transferable bonds | 0 | 0 |
| 11. Preferred shares | 0 | 0 |
| 12. Deferred income tax payable | 0 | 0 |
| 13. Provision for long-term liabilities | 0 | 0 |
| 14. Scientific and technological development fund | | |

D- Owner's equity

Comparison table for changes in owner's equity

| Items | Owner's equity | Share premium | Investment and Development Fund | Financial Reserve Fund | Net (loss)/profit after tax | Total |
|---|------------------------|---------------------|---------------------------------|------------------------|-----------------------------|------------------------|
| Period from (01/10/2024-30/09/2025) | 358.583.850.000 | (11.000.000) | 78.267.784.524 | | 332.376.099.729 | 769.216.734.253 |
| - Capital increase in the previous year | 53.783.920.000 | | 10.410.489.955 | | 72.465.549.470 | 136.659.959.425 |
| - Capital increase in the year | 53.783.920.000 | | | | | 53.783.920.000 |
| - Profit distribution | | | 10.410.489.955 | | (19.519.668.666) | (9.109.178.711) |
| - Interest in the period | | | | | 91.914.614.122 | 91.914.614.122 |
| - Other increases | | | | | 70.604.014 | 70.604.014 |
| - Capital decrease in the previous year | | | | | 107.690.828.598 | 107.690.828.598 |
| - Profit distribution | | | | | | |
| - Dividend distribution | | | | | 107.571.497.500 | 107.571.497.500 |
| - Other decreases | | | | | 119.331.098 | 119.331.098 |
| Last year ending balance (30/09/2025) is the beginning of this year (01/10/2025) | 412.367.770.000 | (11.000.000) | 88.678.274.479 | | 297.150.820.601 | 798.185.865.080 |
| - Capital increase this year | 61.851.040.000 | | | | 76.982.784.809 | 138.833.824.809 |
| - Capital increase in the current year | | | | | | |
| - Profit in the year | | | | | 76.982.784.809 | 76.982.784.809 |
| - Other increases | 61.851.040.000 | | | | | 61.851.040.000 |
| - Reduce capital this year | | | | | 103.087.817.000 | 103.087.817.000 |
| - Profit distribution | | | | | | |
| - Cash dividend | | | | | 41.236.777.000 | 41.236.777.000 |
| - Stock dividend | | | | | 61.851.040.000 | 61.851.040.000 |
| - Other decreases | | | | | | |
| This period's ending balance | 474.218.810.000 | (11.000.000) | 88.678.274.479 | | 271.045.788.410 | 833.931.872.889 |

Company's share issuance situation

| | Ending balance (31/03/2026) | | Beginning balance (01/10/2025) | |
|---|------------------------------------|-------------|---------------------------------------|-------------|
| | Quantity | Unit | Quantity | Unit |
| - Number of registered shares for issuance | 47.421.881 | Stocks | 41.236.777 | Stocks |
| - Number of shares issued and fully contributed | 47.421.881 | Stocks | 41.236.777 | Stocks |
| - Par value of share | 10.000 | Dong/Stocks | 10.000 | Dong/Stocks |
| - Number of shares outstanding at the end of the period | 47.421.881 | Stocks | 41.236.777 | Stocks |
| Treasury shares | Ending balance (31/03/2026) | | Beginning balance (01/10/2025) | |
| | Quantity | Unit | Quantity | Unit |
| - Number of treasury shares | | Stocks | | Stocks |



| E. Other explanatory contents | Ending balance (31/03/2026) | Beginning balance (01/10/2025) |
|--|--|---|
| 1- Enterprise funds | 88.678.274.479 | 88.678.274.479 |
| - Business promotion fund | 88.678.274.479 | 88.678.274.479 |
| - Financial contingency fund | | |
| | First quarter of this year | First quarter of last year |
| 2- Additional information for items presented in the financial statements | | |
| 2.1 - Revenue from goods sold and services rendered (Code: 01) | 17.578.097.971 | 14.852.137.985 |
| - Net sales revenue | | |
| - Net revenue from services rendered | 17.578.097.971 | 14.852.137.985 |
| 2.2 - Revenue deductions (Code: 02) | | |
| - Trade discount | | |
| - Sales discounts | | |
| 2.3 - Net revenue from goods sold and services rendered (Code: 10) | 17.578.097.971 | 14.852.137.985 |
| - Net revenue from sales of products and goods | | |
| - Net revenue from services rendered | 17.578.097.971 | 14.852.137.985 |
| 2.4 - Cost of goods sold and services rendered (Code: 11) | 6.515.588.463 | 6.106.030.100 |
| - Cost of services rendered | 6.515.588.463 | 6.106.030.100 |
| 2.5 - Finance income (Code: 21) | 46.394.913.583 | 1.271.152.494 |
| - Interest on savings deposits + loans | 504.637.636 | 890.698.346 |
| - Dividends and profits shared from joint ventures | | |
| - Dividends and profits shared (after-tax profits transferred by subsidiaries) | 45.458.714.369 | |
| - Revenue from selling shares | 1.034.000.000 | 1.022.558.654 |
| - Interest on monthly bank deposits | 8.363.578 | 5.226.694 |
| - Decrease during the period (Offset stock cost with 635) | (610.802.000) | (647.331.200) |
| 2.6 - Finance expenses (Code: 22) | 3.500.101.639 | 1.393.881.511 |
| - Interest on loans (Environmental Fund + others) | 1.612.099.126 | 2.220.541.761 |
| - Loan guarantee fee + securities management fee | 26.774.200 | 20.000.000 |
| - Provision for investment losses in other units (Reversal) | 1.556.020.313 | (846.660.250) |
| - Cost of securities trading | 916.010.000 | 647.331.200 |
| - Offset of cost of securities trading | (610.802.000) | (647.331.200) |
| 2.7 - Selling expenses | 44.318.409 | 44.318.409 |
| - Sales brokerage consulting fees | 44.318.409 | 44.318.409 |
| 2.8 - Current corporate income tax expense (Code: 51) | 1.033.337.997 | 1.073.076.280 |
| - Chi phí thuế TNDN tính trên thu nhập chịu thuế năm hiện hành (Code: 51) | 1.033.337.997 | 1.073.076.280 |
| 2.9 - Deferred income tax expense (Code: 52) | | |
| 2.10 - Production and business costs by factor | 4.591.470.031 | 8.279.737.897 |
| - Cost of raw materials | 44.473.875 | 51.299.818 |
| - Allocation of tools and equipment | 696.776.724 | 807.271.919 |
| - Fixed asset depreciation costs | 2.950.413.489 | 2.871.466.169 |
| - Labor expenses | | 3.601.711.085 |
| - Cost of services purchased from outside | 652.531.008 | 462.857.862 |
| - Other costs in cash | 247.274.935 | 485.131.044 |
| 3 - Other information | | |

4 - Information presented again

Some indicators on the Financial Statement are represented to be in accordance with the current accounting regime because this is the first accounting period in which the Company applies the corporate accounting regime according to Circular 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance, specifically:

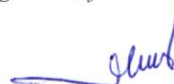
| ITEMS | Index codes according to Circular 99/2025/TT- BTC | 01/10/2025 Representation Number | Index codes according to Circular 200/2014/TT- BTC | 30/09/2025 Numbers Presented |
|-------------------------------|---|--|--|---------------------------------|
| Financial Statement | | | | |
| Investments held to maturity | 123 | 25.270.479.444 | 123 | 24.900.000.000 |
| Other short-term receivables | 135 | 373.012.000 | 136 | 743.491.444 |
| Payable dividends and profits | 313 | 43.273.850 | | |
| Other short-term payables | 320 | 11.914.802.502 | 319 | 11.958.076.352 |

Prepared by
(Signature, full name)



Phùng Thị Chung Thủy

Chief Accountant
(Signature, full name)



Nguyễn Thị Hoàn

Approve, April 20, 2026

General Director

(Signature, full name, seal)



Nguyễn Ngọc Lan

